



Welfare Advocates

Founded 1979

228 W. Lexington Street — Suite 220 • Baltimore, Maryland 21201-3432
Phone: 410.261.5874 • Fax: 410.889.0203

Senate Bill 316 Sales Use and Tax – Diapers - Exemption

Senate Budget & Taxation Committee
February 8, 2022

Support

Welfare Advocates is a statewide coalition of social service organizations, advocacy groups, faith communities, and community members, whose mission it is to educate ourselves, and the wider community and to advocate for an adequate safety net and public policies that support families moving towards economic stability.

Welfare Advocates supports SB 316, which exempts diapers from the State's sale tax.

Diapers are a necessary expense for families with young children, and are a substantial cost burden for low-income families. The average cost of an adequate supply of diapers is \$75-\$100 per month, per child.¹ For low-income families receiving Temporary Cash Assistance (TCA) – which for a household with one parent and two children is currently \$727 a month - diapers are a significant portion of the family's income. Over 40% of families receiving TCA have a child under the age of three, and many of these households are spending 15-20% of their income on diapers alone.² Children need a sufficient supply of diapers to be dry, clean and healthy, and without that, children are more susceptible to infections, rashes, and illnesses.³

Diaper need has skyrocketed during the pandemic. According to the National Diaper Bank Network (NDBN), diaper banks across the United States have seen a sharp rise in demand during COVID, with some diaper banks seeing a 500% increase in people seeking diapers.⁴ In addition to amplified demand, the price of diapers has increased during the pandemic by over 8.7%. Diaper need disproportionately impacts women and often makes it difficult for women to re-enter the workforce, as child care providers require parents to bring with them an adequate supply of disposable diapers. Consequently, diaper need has been identified as a reason that parents may not attend work or school.⁵ Anything that can be done – like eliminating sales tax – can help reduce the cost burden of diapers, and make budgets stretch a little further for low-income families.

WA appreciates your consideration, and respectfully urges a favorable report on SB 316.

Submitted by Lisa Klingenmaier, *Chair of Welfare Advocates*

¹ Diaper Need and Its Impact on US Families. 2019. <https://nationaldiaperbanknetwork.org/wp-content/uploads/2019/02/Diaper-Need-and-Its-Impact-on-US-Families.pdf>

² Lauren A. Hall & Letitia Logan Passarella. *Life After Welfare - 2020 Annual Update*. University of Maryland School of Social Work Ruth Young Center for Families & Children. <https://www.ssw.umaryland.edu/media/ssw/fwrtg/welfare-research/life-after-welfare/Life-after-Welfare,-2020-Update.pdf?&>

³ Diaper Need. 2019.

⁴ CBS News. 2021. <https://www.cbsnews.com/news/diaper-prices-going-up-pandemic/>

⁵ Ibid.
